PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mildred Walters Schilling
DOCKET NO.: 07-00129.001-R-1
PARCEL NO.: 19-09-27-102-011-0000

The parties of record before the Property Tax Appeal Board are Mildred Walters Schilling, the appellant; and the Will County Board of Review.

The subject property consists of a 50 year-old, one-story style brick dwelling that contains 1,582 square feet of living area. Features of the home were reported to include central air conditioning, a 308 square foot garage and a 1,470 square foot unfinished basement.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located on the subject's street and block. The comparables consist of one-story style brick or frame dwellings that are 39 or 48 years old and range in size from 1,370 to 2,700 square feet of living area. Features of the comparables include central air conditioning and garages that contain from 416 to 484 square feet of building area. One comparable was reported to have a fireplace and two have unfinished basements of 1,606 and 1,816 square feet. These properties have improvement assessments ranging from $45,233 to $66,065 or from $21.08 to $34.80 per square foot of living area. The subject has an improvement assessment of $68,026 or $43.00 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $49,670 or $31.40 per square foot.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of $83,558 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four comparable properties located within one block of the subject. The comparables consist of one-story style frame or brick dwellings that range in age from 37 to 54 years and

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***no change*** in the assessment of the property as established by the **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$	15,532
IMPR.:	$	68,026
TOTAL:	$	83,558

Subject only to the State multiplier as applicable.

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range in size from 1,543 to 1,670 square feet of living area. All the comparables have garages that contain from 320 to 528 square feet of building area, while two have a fireplace. The board of review did not indicate whether the comparables have central air conditioning or basements. These properties have improvement assessments ranging from $66,349 to $71,810 or $43.00 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued year-to-year assessment increases regarding the subject and comparables were not equitable.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellant's comparables because they differed significantly in size when compared to the subject. The Board finds the comparables submitted by the board of review were similar to the subject in size and most respects and had improvement assessments of $43.00 per square foot, identical to the subject.

The Board finds the appellant also attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from 2006 to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and

percentage rates depending on prevailing market conditions and prior year's assessments.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 24, 2009

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.